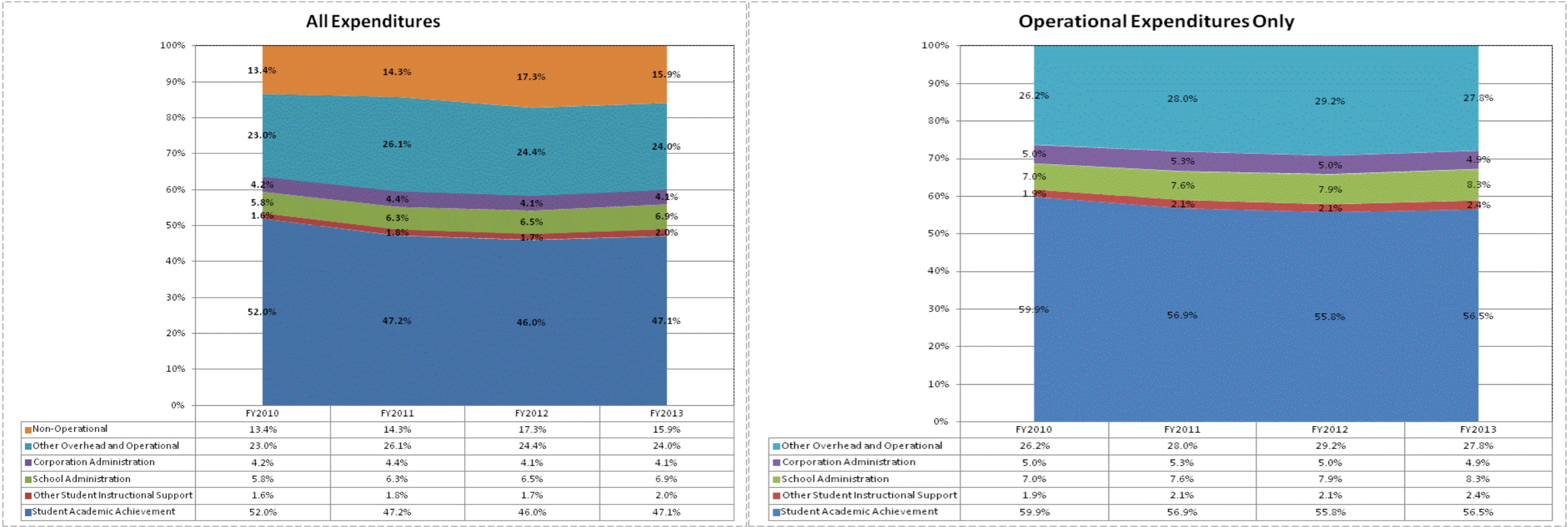


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southwestern Con Sch Shelby Co (7360)

| Southwestern Con Sch Shelby Co (7360) | FY06 % of Total | | FY09 % of Total | | FY12 % of Total | | FY13 % of Total | |
|---------------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2012 | Exp | FY 2013 | Exp |
| Student Academic Achievement | \$3,153,958 | 44.3% | \$3,344,610 | 49.1% | \$3,200,292 | 46.0% | \$3,086,156 | 47.1% |
| Student Instructional Support | \$434,234 | 6.1% | \$532,678 | 7.8% | \$572,040 | 8.2% | \$581,403 | 8.9% |
| Overhead and Operational | \$1,749,391 | 24.5% | \$1,842,239 | 27.1% | \$1,983,764 | 28.5% | \$1,840,000 | 28.1% |
| Nonoperational | \$1,788,537 | 25.1% | \$1,085,860 | 16.0% | \$1,200,851 | 17.3% | \$1,044,876 | 15.9% |
| Grand Total | \$7,126,120 | | \$6,805,388 | | \$6,956,946 | | \$6,552,435 | |

| | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|--|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 50.4% | 57.0% | 54.2% | 56.0% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southwestern Con Sch Shelby Co (7360)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$27,166 | \$120,789 | \$134,191 | N/A | 394% | 11% |
| 11100 Regular Programs; Elementary | \$1,094,594 | \$1,264,510 | \$1,186,302 | \$1,065,529 | -3% | -16% | -10% |
| 11300 Regular Programs; High School | \$796,732 | \$1,090,598 | \$1,032,962 | \$936,778 | 18% | -14% | -9% |
| 11350 Regular Programs; High School; Academic Honors Diploma | \$18,274 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$6,482 | \$50,221 | \$106,777 | N/A | > 500% | 113% |
| 11410 Vocational Education; Agriculture A | \$54,958 | \$89,489 | \$111,391 | \$107,127 | 95% | 20% | -4% |
| 11520 Vocational Education; Area School Participation | \$0 | \$138,843 | \$85,949 | \$114,420 | N/A | -18% | 33% |
| 12110 Gifted And Talented; Gifted and Talented | \$14,200 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$98 | \$31,066 | \$120,547 | \$119,461 | > 500% | 285% | -1% |
| 12220 Mental Disabilities; Moderate Mental Disabilities | \$0 | \$0 | \$84,592 | \$81,222 | N/A | N/A | -4% |
| 12810 Special Education Preschool | \$20,736 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 12900 Other Special Programs | \$0 | \$0 | \$467 | \$741 | N/A | N/A | 59% |
| 13100 Adult/Continuing Education Programs; Adult Basic Education | \$175 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 14100 Summer School Programs; Elementary | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 14300 Summer School Programs; High School | \$16,561 | \$7,984 | \$664 | \$6,514 | -61% | -18% | > 500% |
| 16100 Remediation Testing | \$5,364 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 16200 Preventive Remediation | \$35,741 | \$48,820 | \$51,285 | \$49,768 | 39% | 2% | -3% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$111,301 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$196,413 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr | \$2,218 | \$0 | \$64,001 | \$128,503 | > 500% | N/A | 101% |
| 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$0 | \$295,142 | \$0 | \$0 | N/A | -100% | N/A |
| 22110 Improvement of Instruction; Service Area Direction | \$27,501 | \$41,025 | \$0 | \$0 | -100% | -100% | N/A |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$31,724 | \$3,068 | \$2,274 | \$927 | -97% | -70% | -59% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$26,418 | \$47,038 | \$46,464 | \$21,365 | -19% | -55% | -54% |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$326 | \$138 | \$611 | \$220 | -32% | 59% | -64% |
| 22220 Library/Media Services; School Library | \$62,212 | \$38,922 | \$41,906 | \$38,882 | -38% | 0% | -7% |
| 22230 Library/Media Services; Audiovisual | \$1,099 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 22360 Instruction, Related Technology; Network Support | \$1,681 | \$81,858 | \$98,368 | \$110,123 | > 500% | 35% | 12% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$83,075 | \$103,441 | \$82,623 | \$39,746 | -52% | -62% | -52% |
| 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$21,240 | \$29,019 | \$18,876 | \$23,863 | 12% | -18% | 26% |
| 26497 2007 Account Code - Teachers Retirement Fund | \$58,629 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$2,681,270 | \$3,344,610 | \$3,200,292 | \$3,086,156 | 15% | -8% | -4% |
| Student Instructional Support | | | | | | | |
| 21130 Attendance and Social Work Services; Social Work Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 21210 Guidance Services; Service Area Direction | \$62,723 | \$2,519 | \$41 | \$0 | -100% | -100% | -100% |
| 21220 Guidance Services; Counseling Services | \$1,147 | \$73,718 | \$74,716 | \$83,956 | > 500% | 14% | 12% |
| 21320 Health Services; Medical Services | \$1,932 | \$2,902 | \$644 | \$1,078 | -44% | -63% | 67% |
| 21340 Health Services; Nurse Services | \$31,719 | \$39,507 | \$44,496 | \$44,326 | 40% | 12% | 0% |
| 24100 Office of The Principal | \$263,221 | \$414,031 | \$452,143 | \$452,044 | 72% | 9% | 0% |
| Student Instructional Support Total | \$360,742 | \$532,678 | \$572,040 | \$581,403 | 61% | 9% | 2% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$16,415 | \$14,451 | \$14,894 | \$15,355 | -6% | 6% | 3% |
| 23150 Board of Education; Legal Services | \$27,288 | \$31,365 | \$19,216 | \$18,162 | -33% | -42% | -5% |
| 23160 Board of Education; Promotion Expenses | \$1,279 | \$812 | \$355 | \$392 | -69% | -52% | 10% |
| 23190 Board of Education; Other Governing Body Services | \$0 | \$1,986 | \$2,019 | \$1,237 | N/A | -38% | -39% |
| 23210 Executive Administration; Office of The Superintendent | \$182,996 | \$250,073 | \$244,080 | \$230,457 | 26% | -8% | -6% |
| 25150 Fiscal Services; Payroll Services | \$0 | \$0 | \$732 | \$690 | N/A | N/A | -6% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Southwestern Con Sch Shelby Co (7360)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| 25191 Other Fiscal Services; Refund of Revenue | \$3,211 | \$1,200 | \$5,822 | \$466 | -85% | -61% | -92% |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$2,207 | \$1,146 | \$0 | \$0 | -100% | -100% | N/A |
| 25196 Other Fiscal Services; Cash Change | \$813 | \$928 | \$937 | \$1,070 | 32% | 15% | 14% |
| 25750 Personnel Services; Health Services | \$0 | \$906 | \$0 | \$0 | N/A | -100% | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$487,611 | \$568,123 | \$594,005 | \$524,550 | 8% | -8% | -12% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$6,473 | \$4,802 | \$6,406 | \$6,804 | 5% | 42% | 6% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$110,763 | \$94,995 | \$62,014 | \$93,539 | -16% | -2% | 51% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$300 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$520 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$52 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$27,495 | \$69,570 | \$68,389 | \$44,095 | 60% | -37% | -36% |
| 27100 Student Transportation; Vehicle Operation | \$25,662 | \$42,465 | \$48,035 | \$32,533 | 27% | -23% | -32% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$21,084 | \$20,938 | \$51,293 | \$24,412 | 16% | 17% | -52% |
| 27400 Student Transportation; Purchase of School Buses | \$38,900 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 27500 Student Transportation; Insurance on Buses | \$155 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 27700 Student Transportation; Contracted Transportation Services | \$399,140 | \$427,098 | \$547,704 | \$551,630 | 38% | 29% | 1% |
| 27900 Student Transportation; Other Student Transportation Services | \$15,446 | \$10,354 | \$5,466 | \$3,383 | -78% | -67% | -38% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$103,879 | \$122,985 | \$127,261 | \$120,809 | 16% | -2% | -5% |
| 31400 Food Services Operations; Food Purchases | \$113,622 | \$150,348 | \$145,223 | \$141,654 | 25% | -6% | -2% |
| 31900 Other Food Services | \$26,113 | \$27,697 | \$39,912 | \$28,763 | 10% | 4% | -28% |
| Overhead and Operational Total | \$1,611,426 | \$1,842,239 | \$1,983,764 | \$1,840,000 | 14% | 0% | -7% |
| | | | | | | | |
| Nonoperational | | | | | | | |
| 33400 Athletic Coaches | \$48,016 | \$55,717 | \$79,781 | \$82,018 | 71% | 47% | 3% |
| 33910 High School Band Uniforms | \$0 | \$160 | \$0 | \$0 | N/A | -100% | N/A |
| 33990 Other Community Services; Other | \$437 | \$1,483 | \$2,497 | \$2,519 | 476% | 70% | 1% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$17,966 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 45100 Building Acquisition, Construction and Improvements | \$959,386 | \$265,791 | \$244,379 | \$112,550 | -88% | -58% | -54% |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$20,138 | \$18,734 | \$14,903 | \$14,779 | -27% | -21% | -1% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$78,501 | \$75,483 | \$200,026 | \$158,081 | 101% | 109% | -21% |
| 51100 Debt Services; Principal on Debt; Bonds | \$95,000 | \$40,000 | \$40,000 | \$40,000 | -58% | 0% | 0% |
| 52100 Debt Services; Interest on Debt; Bonds | \$31,091 | \$20,541 | \$15,315 | \$13,391 | -57% | -35% | -13% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$20,051 | \$24,984 | \$0 | \$0 | -100% | -100% | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$497,496 | \$326,218 | \$466,500 | \$485,000 | -3% | 49% | 4% |
| 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$253,500 | \$133,735 | \$124,179 | N/A | -51% | -7% |
| 54200 Common School Fund; Principal | \$10,692 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 59200 Other Debt Services Obligations; Bank Fee | \$0 | \$3,250 | \$3,715 | \$12,359 | N/A | 280% | 233% |
| Nonoperational Total | \$1,778,774 | \$1,085,860 | \$1,200,851 | \$1,044,876 | -41% | -4% | -13% |
| | | | | | | | |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$44,363 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$219,745 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$21,972 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$324,326 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$22,376 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$61,126 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$693,908 | \$0 | \$0 | \$0 | N/A | N/A | N/A |